MICHIGAN

Department of Treasury
Motor Fuel Tax Section
ASCII Text Electronic Filing
Implementation Guide for
Fuel Supplier & Terminal Operator

Version 1.4
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ASCII File Format

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TABLE OF CONTENTS

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Chapter 1 - Introduction

General

Thank you for your interest in the Michigan Department of Treasury Motor Fuel Electronic Filing (E-Filing) Program. This guide contains the required electronic file formats as well as general instructions needed to file motor fuel tax returns and reports electronically with the Michigan Department of Treasury (Treasury). This guide is designed to provide the rules, procedures, and technical requirements for the electronic filing of motor fuel taxes by Information Providers (Michigan licensees and registrants), Electronic Return Originators (ERO) (also known as Transmitters"), and Electronic Filing Software Developers, collectively referred to as Electronic Participants. All areas presented in this guide must be followed for successful participation in the Motor Fuel E-Filing Program. Information Providers eligible to initially participate in the E-Filing Program include Terminal Operators and Suppliers. All other filers will be addressed in other guides.

The purpose of this guide is to present the business issues, which must be addressed by any tax filer, and discuss the technical issues such as the proper data mapping of the 813 transaction set.

Treasury Contact

Direct questions regarding the Motor Fuel E-Filing Program to the Special Taxes Section between the hours of 8:00 a.m. and 4:45 p.m., Eastern Standard Time, Monday through Friday, at:

> Phone: (517) 636-4600
> FAX: (517) 636-4593
> E-mail: treasMFD@michigan.gov

> You may write to us at the following address:

>> Michigan Department of Treasury
>> Customer Contact Division - Special Taxes
>> P.O. Box 30474
>> Lansing, MI 48909-8209

Assistance for Persons with Disabilities

Assistance for persons with hearing or speech impairments can be obtained by calling (517) 636-4999 (TTY) between the hours of 8:00 a.m. and 4:45 p.m., Eastern Standard Time, Monday through Friday.

Document Updates

The information contained in this guide is subject to change. If you are an Electronic Participant in the Treasury E-Filing Program, Treasury will notify you when updated versions of this guide are available for download from the Treasury Motor Fuel e-file website at www.michigan.gov/motorfuelefile . Updates may include, but are not limited to:

- Changes in motor fuel tax laws and regulations

- Changes to motor fuel tax returns or reports

- Changes in motor fuel tax rates

- New or additional schedules

- New or additional tax forms added to the Motor Fuel E-Filing Program

- Changes in Motor Fuel E-Filing Program rules or requirements

Basic Introduction to Electronic Information Flow

The figure below illustrates the information flow from taxpayer to tax authority both in the paper and electronic processing environment. To effectively and efficiently process large volumes of information, both parties to the transaction need to eliminate paper processing by sharing information electronically. Electronically both parties can communicate and resolve errors faster; thereby reducing cost related to overhead.

Information Flow Model
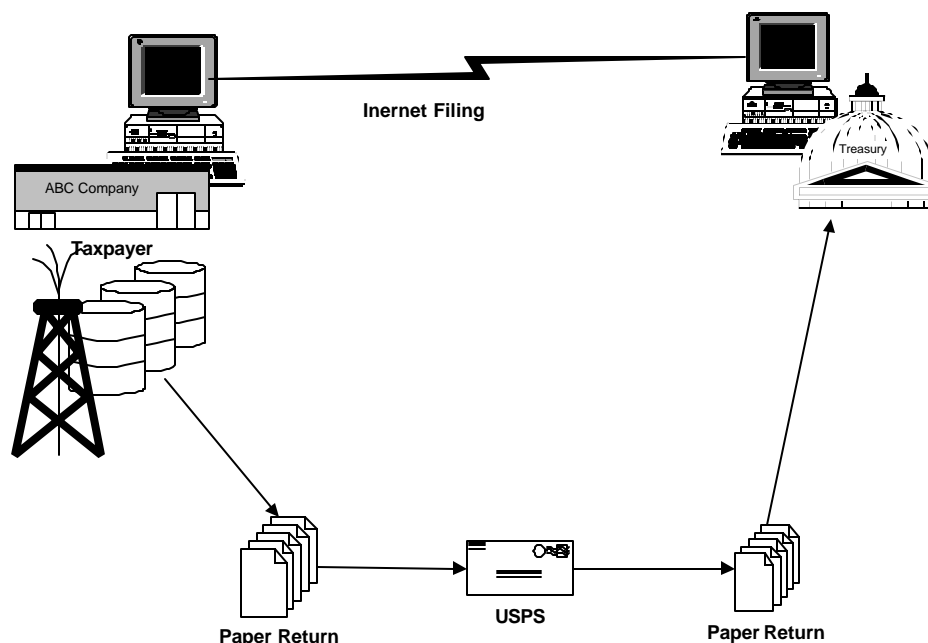
The electronic documents can be transmitted directly between Trading Partners. Trading Partners establish rules by which information is shared. They document these rules in a Trading Partner Agreement (TPA). The Department will require the use of a TPA by all Electronic Participants before any information is exchanged electronically.

Chapter 2 - Program Overview

Treasury will use a variety of electronic filing formats. This document is the reference for the ASCII File Format for the Motor Fuel program.

Role of the Software Developer

Proper formatting and strict adherence to these guidelines are necessary for successful electronic filing. The users of the software rely on their software developer to provide a system that is easy to use and understand, fits their business needs, and ensures accurate translation of their tax filing data.

Program Benefits

Treasury has designed an Electronic Filing (E-File) and Electronic Funds Transfer (EFT) program for the electronic filing and payment of motor fuel tax returns and taxes.

Advantages of participating in Treasury's EDI and EFT Program include:

- Elimination of cost and time to generate, sign and mail returns and checks.

- Rapid and secure movement of motor fuel tax return data allowing for faster processing and response.

- Comprehensive audit trail for both the return and payment.

- Elimination of postal delays and possible late filing/payment fees.

- A consistent, standard format, resulting in easier and less costly implementation efforts.

- Allows Treasury to implement a fuel tracking system. This enables the Department to track fuel and reduces motor fuel tax fraud, which keeps fuel tax evaders from undercutting honest fuel marketers.

Who Can Participate

The first phase of the Motor Fuel E-Filing Program is open to taxpayers and information providers that are required to file the following motor fuel tax returns and information reports:

- Supplier Tax Return (Form 3978)

- Terminal Operator Monthly Report (Form 3716)

Acceptable Electronic Formats

Treasury is currently accepting ANSI ASC X12 Standards Release Version 4030 Electronic Data Interchange (EDI) filing format and ASCII flat file format to file motor fuel tax returns and reports. **This guide is specific to the ASCII File Format only.**

See the web site filing guides for other formats.

Valid Transmission Methods

Treasury will only accept electronic motor fuel tax returns and reports transmitted via the Internet. No magnetic tape filing or data stored on a floppy diskette will be accepted.

Security

Treasury's Motor Fuel E-Filing Program uses the Internet to receive and transmit motor fuel tax returns and reports. It incorporates the following technological attributes to ensure data security: User-ID, Password, Data Encryption, Electronic Signature (Authorization and Security Codes), and Confirmations. Each Electronic Participant must also use security procedures that are reasonably sufficient and use its best efforts to ensure that all transmissions of motor fuel tax returns and reports are authorized. An Electronic Participant must take the necessary precautions to safeguard their technological attributes and notify Treasury at (517) 636-4600 when they have knowledge that the technological attributes have been compromised or a change in an authorized representative has occurred.

Requirement to Provide FEIN

Information Providers are required to obtain and report the FEIN (Federal Employer Identification Number), SSN (Social Security Number) or Treasury assigned account number (TR or ME number) of all persons involved in a reportable fuel transaction. An Information Provider is also required to furnish its FEIN, SSN or Canadian Social Insurance number upon the request of another Information Provider involved in a reportable fuel transaction. (For example, a Terminal Operator is required to obtain a truck carrier's FEIN when the carrier makes a delivery to/from the terminal.)

Chapter 3 - Getting Started

Registration

All tax return and information report filers who file electronically must register with the Department. Filers must complete and submit an Application to Participate in the Motor Fuel Tax E-File Program and a Trading Partner Agreement.

All filers who choose to make payments by Electronic Funds Transfer (EFT) must also register with the Department. Taxpayers must complete and submit an EFT Application for ACH Debit or an EFT Application for ACH Credit.

The Application and Trading Partner Agreement is to be completed, signed and returned to the Michigan Department of Treasury. These agreements are key documents setting forth the rights and obligations of the parties. A trading partner agreement and application for e-filing can be obtained from the address below or from the Motor Fuel E-Filing web site at **www.michigan.gov/motorfuelefile** . Please mail the completed forms to:

> Michigan Department of Treasury
> Customer Contact Division - Special Taxes
> P.O. Box 30474
> Lansing, MI 48909-8209

Receipt of the completed forms will establish the registration of a taxpayer for filing through the EDI Program.

Timely Filing

All monthly returns and reports must be filed on or before the 20th day of the month following the month in which the transaction took place and all quarterly returns are due on or before the 20th day of the month following the quarter being reported. The payment or EFT transactions must also be postmarked or received on or before the due date. Example, for March transactions, the Carrier (pipeline), Terminal and Supplier report/return is due by April 20th. Transporter reports and Importer returns for the quarter of January, February and March are due April 20th.

Timeliness of the return is based on the Acceptance Date of the electronic tax return by Treasury.

If payments are not received by the due date penalty and interest may be assessed.

Acknowledgments

File acknowledgements will be provided immediately upon the filer's successful submission of a Tax Return via the Michigan Internet file submission Web Page. Each Filer will receive a confirmation acknowledgment number verifying the successful receipt of submitted filing. All transmission or data errors will result in the filer being contacted to correct and resubmit report submissions.

Testing Procedures

These are the steps you will need to follow for testing and approval by Treasury of your EDI tax filing.

1. Complete and submit the required application(s) and Trading Partner agreement.

2. You will be contacted and given instructions for testing.

3. Once you have successfully submitted two test files for different periods, you will be switched to production.

4. In production, you will fax a hardcopy of the return only (no detail schedules) for two periods. After that time you will not be required to fax a copy of the form.

Amended Returns

Amended returns are to be filed in the same manner as the original return. Original returns filed via paper return must be amended with a paper amended return. Original returns that were filed electronically must be amended electronically. **Electronic amendment submissions should provide only those schedule details representing / identifying the corrected loads.**

Errors that are identified by Treasury or are discovered by the Electronic Participant should be corrected and submitted with the current month's file or as a supplemental transmission that includes only the corrections. The Electronic Participant should use element BTI14 instead of BTI13 when filing supplemental data.

Regardless of whether the error corrections are made on the current month's filing or by filing supplemental data, the preferred method for reporting corrections is to report a reverse entry to back out the original reporting, followed by an entry to report the corrected data.

Diversions

When reporting diversions:

TO Michigan (11A):   Enter the **original** destination state in the Point of Destination segment.

FROM Michigan (11B):   Enter the **actual** destination state in the point of destination, rather than the original point of destination.

Two-Party Exchanges

Two-party exchanges are reported on schedules 2X and 6X after the fuel is removed from the terminal. These schedules are informational only.

The disbursing exchange position holder must report the transaction on schedule 6X indicating the receiving supplier as the purchaser.

The same transaction must be reported by the receiving Supplier on schedule 2X indicating the disbursing position holder as the Supply Source/Seller. The receiving supplier must also report the transaction on the appropriate disbursement schedule (i.e. schedule 5 for taxable sale, etc.).

Important Tips

- Round to whole gallons. Round down all amounts less than .50 and round up all amounts of .50 through .99. Decimal points are not valid in the gallon fields.

- Failure to file as specified may incur penalty of 5% per month (not to exceed 25%) of the tax due and interest accrued per day to be assessed as provided by The Revenue Act.

- Failure to file an informational return will subject you to a $10.00 penalty per day (not to exceed $400) as provided by The Revenue Act.

- When reporting terminal codes for the origin city and state, you must use the Internal Revenue Service terminal codes that have been assigned to every terminal and refinery in the United States. Please contact the Department to obtain these numbers if necessary or visit the IRS Web site www.irs.gov/excise. Any other terminal codes will result in errors.

- Please make certain that the information on the tax return is correct before filing by paper or electronically. The information on the front of the Motor Fuel Tax Return must be supported by the detail information found on the proper schedules.

- Please provide complete information. Do not shorten names or cities unless an abbreviation is required.

- You must enter the manifest number or bill of lading on each schedule.

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Chapter 4: MICHIGAN - Supplier's Report

Instructions

Using this file layout provides the ability to meet data requirements for the tax type of SU and PS. It is important to understand that this file layout is used to define three types of record formats:

1. **Schedules of Receipts and Disbursements Format:** (see list of schedules on page 14).

   a.   Supplier's Schedule of Disbursements

   b.   Supplier's Schedule of Receipts

   c.   Schedule of Diversions

   The file layout can be found beginning on page 9 and examples begin on page 16

2. **Zero Activity Report Format:**

   If no load/gallon activity was performed for a specific month, the filer must submit a zero activity record to indicate NO ACTIVITY for this particular tax type and that they have filed for the month.

   File layout and example can be found on page 17.

3. **TIA/Summary values Format:**

   Certain line items on each Tax Report Form cannot be calculated from Receipts and Disbursements. For example items such as:

   > Beginning Inventory

   > Tax deemed uncollectible

   > Over Reported Gallons

   For these items TIA codes must be provided. TIA's are Tax Code standards established by the Federal Tax Administration (FTA) to specifically identify commonly used summary total descriptions used in the FUEL TAX industry. To file TIA/Summary values, specific fields are reused in the standard format, and the code "TIA" is used to distinguish TIA/Summary records from Receipt and Disbursement records. Some Tax Reports may contain numerous TIA/Summary values. See page 15 to identify your requirements and page 16 for the file definition and examples.

Always submit either a Zero Activity Record (item 2 above), or any combination of schedule of Receipts and Disbursements (items 1a - 1b) and/or TIA values (item 3 above).

Supplier (Continued)

File Layout

Provide all data in ASCII delimited format. Use any product you wish to generate the ASCII delimited file.
Use the following table to determine the number of field elements, expected length, and format of expected data.

FIELD REQUIREMENT Definitions: **M – Mandatory**, P – Provide if available, N – Not a Data Requirement of this Report

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION
1	**Jurisdiction Code**	Text	2	MI	**M**	Not Defined	Jurisdiction data identifier
2	**Data Mode**	Text	1	A	**M**	Not Defined	ACS Required Field. A – ASCII
3	**Return Type**	Text	2	O	**M**		O – Original A – Amendment
4	**Tax Type**[1]	Text	2		**M**	Michigan Tax Type Definitions	SU – Supplier PS – Permissive Supplier
5	**Period End Date**[2]	Text	8	MMDDCCYY	**M**	Month Day Year	DD – Use last day of Period, i.e. – 01312006
6	**Schedule Type**	Text	3		**M**	Schedule Types	This field will contain one of the choices below: 1. Schedule Type associated with the Tax Report/Tax Return Types (see valid schedule types on page 15) 2. The Value "TIA" for TIA records.
7	**Product Type**[3]	Text	3	Fill/Add a Lead 0	**M**	Product Types	This field will contain one of the choices below: 1. Product Code: 065, 160, etc. See Michigan E-file website for most recent version of Michigan Product Codes. 2. The value "000" for Zero Activity records.
8	**Export State**[4]	Text	2		**M**	Export State	If the current Schedule Record is an Export Schedule this field should contain the export state.

Supplier (Continued)

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION
9	**Filer FEIN Identifier**	Text	11		**M**	FEIN/SSN	FEIN, ME#, or TR#
10	**Filer License Number**	Text	11		**M**	State issued License Number.	
11	**Purchaser/Seller's Name**	Text	35		**M**	Buyer/Seller Name	This field will contain one of the choices below: 1. For disbursement schedules enter the Buyer Name 2. For Receipt Schedules enter the Supply Name 3. For TFS/TIA usage enter the **TFS02 Code** (see TFS Summary and TIA Code Table of details page 15) a. Credit for interstate flights – 1.5 cents per gallon b. Tax recovered that was previously deducted as uncollectible c. Gallons used for own non-taxable purposes

Supplier (Continued)

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION

12	**Purchaser/Seller's FEIN**	Text	11		**M**	Buyer/Seller FEIN	This field will contain one of the choices below:
							1. Enter Buyer FEIN for disbursement schedules
							2. Enter Supply FEIN for Receipt Schedules
							3. For TFS/TIA usage enter the **TIA Code** (see TFS Summary and TIA Code Table of details page 15)
							  a. Credit for interstate flights – 1.5 cents/gallon
							  b. Tax recovered that was previously deducted as uncollectible
							  c. Gallons used for own non-taxable purposes

13	**Carrier's Name**	Text	35		**M**	Carrier Name	Enter the Carrier Name if available when reporting schedule detail

14	**Carrier's FEIN**	Text	11		**M**	Carrier FEIN	This field will contain one of the choices below:
							1. Enter the Carrier FEIN if available when reporting schedule detail
							2. for TFS/TIA usage enter the **Units** (see TFS Summary and TIA Code Table of details page 15)
							  a. Credit for interstate flights – 1.5 cents/gallon
							  b. Tax recovered that was previously deducted as uncollectible
							  c. Gallons used for own non-taxable purposes

15	**Document Number**	Text	30		**M**	Document No	
16	**Date Received/Shipped**	Text	8	MMDDCCYY	**M**	Date Received/Shipped	i.e. 01222000

Supplier (Continued)

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION
17	**Transportation Mode**[5]	Text	2		**M**	FTA Standard Transportation Codes.	See list of Transaction Type Mode Codes on page 15)
18	**Pt Origin Terminal Code**[6]	Text	9	`T##MI####`	**M**	Point of Origin Terminal Code	Terminal Code or Storage EPA Code. Example: T93MI1111 (No separators)
19	Pt Origin Address	Text	30		P	Point of Origin	
20	**Pt Origin City**	Text	20		**M**	Point of Origin	Mandatory if Point of Origin Terminal Code is not supplied.
21	**Pt Origin State**	Text	2		**M**	Point of Origin	Mandatory if Point of Origin Terminal Code is not supplied.
22	Pt Origin Zip	Text	9		P	Point of Origin	
23	Pt Origin Country Code	Text	2		P	Point of Origin	
24	Pt Destination Name	Text	35		N	Destination Name / Delivered To Name	**Not used for this report but must provide positional delimiter**.
25	Pt Destination FEIN	Text	11		N	Destination Name / Delivered To FEIN	**Not used for this report but must provide positional delimiter**.
26	**Pt Destination Terminal Code**[6]	Text	9	`T##MI####`	**M**	Point of Delivery Terminal Code	Terminal Code or Storage EPA Code.
27	Pt Destination Address	Text	30		P	Point of Delivery	
28	**Pt Destination City**	Text	20		**M**	Point of Delivery	Mandatory if Point of Destination Terminal Code is not supplied.
29	**Pt Destination State**	Text	2		**M**		Mandatory if Point of Destination Terminal Code is not supplied**.**
30	Pt Destination Zip	Text	9		P	Point of Delivery	
31	Pt Destination Country Code	Text	2		P	Point of Delivery	
32	**Net Gallons**[7]	Text	9		**M**	Net	Provide if provided by jurisdiction. Enter negative values as "-345"
33	**Gross Gallons**[8]	Text	9		**M**	Gross	Provide if provided by jurisdiction. Enter negative values as "-345"
34	Billed Gallons[9]	Text	9		P	Billed	Provide if provided by jurisdiction. Enter negative values as "-345"
35	**Post Mark Date**[10]	Text	14	YYYYMMDDHHMMSS	**M**	Date EDI File Updated	Must Provide for IFTA Transfer. Use format YYYYMMDDHHMMSS

Supplier (Continued)

1. *Tax Type Code* – Is a 2 character code that identifies the type of Supplier filing the return, SU – Supplier or PS – Permissive.
2. *Period End Date* – Must be in "MMDDCCYY" format which conforms with ANSI X.12 813 transaction set standards
3. *Product Type* – Must consist of three digits, left padded with zeroes i.e. "065" not " 65" for gasoline
4. *Export State* –Mandatory only for export schedules.
5. *Transportation Mode* – A suffixed underscore character, "_", is required for all single character codes i.e. Truck mode code must be reported as "J_."
6. *Terminal Code* - Can contain a Federally assigned Terminal code. If the Terminal Code is not supplied then the City and State must be supplied.
7. *7 Through 9, Net, Gross, and Billed Gallons* – These are Jurisdiction specific. At least one gallon type must be reported.
10. *Post Mark Date* **–** The date the EDI file was submitted. This date/time stamp must contain the same value for all records sent under one Tax Type.   There is a one to one relation between Tax Type and the Post Mark Date.

Supplier (Continued)

Schedule Type Codes – Supplier/Permissive Supplier's Report

Schedule Type	DESCRIPTION
Supplier's Schedule of Receipts	
1	Gallons of fuel imported/acquired Michigan tax paid to supply source.
2C	Gallons imported from outside the United States.
2X	Gallons received from other suppliers on exchange agreement above the terminal rack (two-party exchange receipts).
3	Gallons imported from outside of Michigan.
Supplier's Schedule of Disbursements	
5	Taxable gallons sold, removed or imported.
5C	Gallons of aviation fuel sold to Aviation Fuel Registrants for resale
5F	Gallons of dyed diesel fuel sold or used for taxable purposes.
6F	Gallons of dyed diesel product removed.
6P	Gallons sold to suppliers/permissive suppliers for immediate export, tax not pre-collected.
6X	Gallons delivered on exchange agreements above the terminal track (two-party exchange deliveries)
7A	Gallons removed for export, destination state tax collected or accrued
7B	Taxable gallons sold for export
8	Gallons delivered to US Government, tax exempt
9	Gallons delivered to state and local government, including public schools, tax exempt. (Gasoline and Diesel fuels only)
10B	Gallons of Foreign Trade Zone (FTZ) aviation Fuel disbursed
10F	Gallons delivered to tax-free terminal storage
10G	Gallons delivered exempt to non-profit, private, parochial or denominational school, college or university
10M	Gallons sold to Fuel Feedstock Users, tax exempt (Gasoline only)
13C	Tax exempt credit card sales to U.S. Government
13F	Tax deemed uncollectible
13H	Tax exempt credit card sales to State and Local Government
Supplier's Schedule of Diversions	
11A	Gallons diverted TO Michigan
11B	Gallons diverted FROM Michigan

Supplier (Continued)

TFS Summary and TIA Code Table

Field Description	TFS02 Code	TIA Code	TIA SubCode	Units
Part 1 – Line 19 – Airlines Only : Credit for interstate flights – 1.5 cents/gallon				
Aviation Fuel only	S03A	5003		Dollars
Part 1 – Line 21 – Tax recovered that was previously deducted as uncollectible				
Use for all Product Types	S02A	5003		Dollars
Part 3 – Line 47 – Gallons used for own non-taxable purposes				
Gasoline and Diesel fuels only	S03A	5006		Gallons

Transaction Type Mode Code Table

Code	Description
J_	Truck
R_	Rail
B_	Barge
S_	Ship
PL	Pipeline
GS	Gas Station
BA	Book Adjustment
ST	Stationary Transfer
RT	Removal from Terminal (other than by truck or Rail) for sale or consumption

Supplier (Continued)

TIA Submission Required Fields

1.	Jurisdiction Code	MI
2.	Data Mode	A
3.	Return Type	O (O=Original, A=Amendment)
4.	Tax Type	SU or PS
5.	Period End Date	
6.	Schedule Type	- The value "TIA"
7.	Product Type	- Use the Product Number of the Product Column
9.	Filer's FEIN	
10.	License Number	- MI's state assigned License or Account Number
11.	Purchaser/Seller Name	- TFS02 Code (if necessary)
12.	Purchaser/Seller FEIN	- TIA Code
13.	Carrier Name	- TIA Sub Code (if necessary)
14.	Carrier FEIN	- TIA Value
35.	Postmark Date	- Provide the date and time (YYYYMMDDHHMMSS)

Only populate field positions listed above.

The examples show how to populate the Gasoline Column. To report the other Columns simply use correct Product

Supplier/Permissive Supplier's Report Example: Part 1, Line 19

```
MI*A*O*SU*01312003*TIA*065**99999999900*99999999900*S03A*5003**12484.02*******************20030206120016
```

Supplier/Permissive Supplier's Report Example: Part 1, Line 21

```
MI*A*O*SU*01312003*TIA*065**99999999900*99999999900*S02A*5003**9391.11*******************20030206120016
```

Supplier/Permissive Supplier's Report Example: Part 3, Line 47

```
MI*A*O*SU*01312003*TIA*065**99999999900*99999999900*S03A*5006**12920*******************20030206120016
```

Supplier (Continued)

Zero Activity Record Required Fields

When a Zero Activity Return, no business transacted, is submitted, place the following information in a single record for each tax type:

1. Jurisdiction Code   MI
2. Data Mode   A
3. Return Type   O
4. Tax Return Type   - One record for each tax type/Tax Form
5. Period End Date
7. Product Type   - The value "000" (zero, zero, zero)
9. Filer's FEIN
10. License Number   - MI's state assigned License or Account Number
32. Net Gallons   - The value "0" (zero)
33. Gross Gallons   - The value "0" (zero)
34. Billed Gallons   - The value "0" (zero)
35. Postmark Date   - Provide the date and time (YYYYMMDDHHMMSS)

Only populate field positions listed above

Supplier/Permissive Supplier's Report Example: Zero Activity Record

```
MI*A*O*SU*01312003**000**99999999900*99999999900********************0*0*0*20030206120016
```

Supplier (Continued)

Supplier/Permissive Supplier's Report Examples:

Example 1 – Supplier's Schedule of Tax-Paid Receipts:

```
MI*A*O*SU*01312003*1*065**99999999900*99999999900*Seller Name*888888888*Carrier Name
Inc*399999999*7BOL5*01212003*J_*T86MI1253********T71MI2456********2050*20030206120016
```

Example 2 – Supplier's Schedule of Disbursements:

```
MI*A*O*SU*01312003*5*065**99999999900*99999999900*Purchaser Name*888888888*Carrier Name
Inc*399999999*45BOL5*01212003*J_*T43MI9876********T98MI9876********2134*20030206120016
```

FOOTNOTE

NEGATIVE VALUES prefix with a "-" hyphen or minus sign i.e. "-3424", all other values will be assumed positive. DO NOT PROVIDE COLUMN HEADINGS. USE FIELD DELIMITER "*", ASCII value 42

Supplier (Continued)

Diversion Schedule Format

Schedule 11A – Diversions TO Michigan

Enter the Original Destination State in field 29 (Point of Destination State).

Example 1: Load is originally destined for Ohio but the shipment is diverted to Michigan

```
MI*A*O*SU*01312003*11A*065**99999999900*99999999900*Seller Name*888888888*Carrier Name
Inc*399999999*7BOL5*01212003*J_*T86MI1253**********OH*****2050*20030206120016
```

Schedule 11B – Diversions FROM Michigan

Enter the Actual Destination State in field 29 (Point of Destination State).

Example 1: Load is originally destined for Michigan but the shipment is diverted to Ohio

```
MI*A*O*SU*01312003*11B*228**99999999900*99999999900*Seller Name*888888888*Carrier Name
Inc*399999999*7BOL5*01212003*J_*T86MI1253**********OH*****3450*20030206120016
```

Supplier (Continued)

ASCII File Submission Example

This example represents the form 'Supplier/Permissive Supplier's Report'.. It shows load activity using Receipt and Disbursement records along with the appropriate TIA/Summary records required. *Receipt and Disbursement records are not shown in their entirety (…)*. The purpose of this example is to show how an expected ASCII file should look when sent. It focuses on:

1. A single Tax Type SU.

2. TIA code values

3. Load activity, represented by receipts and disbursements.

4. Ensure a one to one association of Tax Type to Postmark date. Records with varying postmark dates are considered to be separate filing submissions.

```
MI*A*O*SU*01312003*TIA*065**99999999900*99999999900*S03A*5003**12484********************20030206120016

MI*A*O*SU*01312003*TIA*065**99999999900*99999999900*S04A*5003**3172.39********************20030206120016

MI*A*O*SU*01312003*TIA*E00**99999999900*99999999900*S02A*5003**9391.01********************20030206120016

MI*A*O*SU*01312003*1*065**99999999900*99999999900*Seller Name*888888888*Carrier Name
Inc*399999999*7BOL5*01212003*J_*T86MI1253********T71MI2456********2050*20030206120016

MI*A*O*SU*01312003*5*065**99999999900*99999999900*Purchaser Name*888888888*Carrier Name
Inc*399999999*45BOL5*01212003*J_*T43MI9876********T98MI9876********2134*20030206120016

MI*A*O*SU*01312003*1*065**99999999900*99999999900*Seller Name*888888888*Carrier Name
Inc*399999999*43BOL5*01212003*J_*T86MI1253********T71MI2456********1500*20030206120016

MI*A*O*SU*01312003*5C*E00**99999999900*99999999900*Purchaser Name*888888888*Carrier Name
Inc*399999999*9BOL1*01212003*J_*T43MI9876********T98MI9876********2540*20030206120016
```

Supplier (Continued)

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Chapter 5: MICHIGAN - Terminal Operator

Instructions

Using this file layout provides the ability to meet data requirements for the tax type of TO. It is important to understand that this file layout is used to define three types of record formats:

1.   **Schedules of Receipts and Disbursements Format:** (see list of schedules on page 27).

   a.   Terminal Operator's Schedule of Receipts.

   b.   Terminal Operator's Schedule of Disbursements.

   The file layout begins on pages 23 and examples on page 30.

2.   **Zero Activity Report Format:**

   If no load/gallon activity was performed for a specific month, the filer must submit a zero activity record to indicate NO ACTIVITY for this particular tax type and that they have filed for the month.

   File layout and example can be found on page 29.

3.   **TIA/Summary values Format:**

   Certain line items on each Tax Report Form cannot be calculated from Receipts and Disbursements. For example items such as:

   Beginning Inventory, Gallons Net Gains

   For these items TIA codes must be provided. TIA's are Tax Code standards established by the Federal Tax Administration (FTA) to specifically identify commonly used summary total descriptions used in the FUEL TAX industry. To file TIA/Summary values, specific fields are reused in the standard format, and the code "TIA" is used to distinguish TIA/Summary records from Receipt and Disbursement records. Some Tax Reports may contain numerous TIA/Summary values. See page 27 to identify your requirements and page 28 for the file definition and examples.

Always submit TIA values (item 3 above) and either a Zero Activity Record (item 2 above) or schedule of Receipts and Disbursements (item 1a and/or 1b above).

Each Terminal with a distinct Terminal Code must file for each reporting period. A Terminal Operator who controls multiple terminals should submit all data in one text file.

Terminal Operator (Continued)

File Layout

Provide all data in ASCII delimited format. Use any product you wish to generate the ASCII delimited file.
Use the following table to determine the number of field elements, expected length, and format of expected data.

FIELD REQUIREMENT Definitions: **M – Mandatory**, P – Provide if available, N – Not a Data Requirement of this Report

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION
1	**Jurisdiction Code**	Text	2	MI	**M**	Not Defined	Jurisdiction data identifier
2	**Data Mode**	Text	1	A	**M**	Not Defined	ACS Required Field. A - ASCII
3	**Return Type**	Text	2	O	**M**		Return Type Code, O – Original, A – Amendment.
4	**Tax Type**[1]	Text	2	TO	**M**	Michigan Tax Type Definitions	TO – Terminal Operator
5	**Period End Date**[2]	Text	8	MMDDCCYY	**M**	Month Day Year	DD – Use last day of Period, i.e. – 01312006
6	**Schedule Type**	Text	3		**M**	Schedule Types	This field will contain one of the choices below: 1. Schedule Type associated with the Tax Report/Tax Return Types (see valid schedule types on page 27) 2. The Value "TIA" for TIA records.
7	**Product Type**[3]	Text	3	Fill/Add a Lead 0	**M**	Product Types	This field will contain one of the choices below: 1. Product Code: 065, 160, etc. See Michigan E-file website for most recent version of Michigan Product Codes. 2. The value "000" for Zero Activity records.
8	Export State[4]	Text	2		**P**	Export State	If the current Schedule Record is an Export Schedule this field should contain the export state.
9	**Filer FEIN Identifier**	Text	11		**M**	FEIN/SSN	

Terminal Operator (Continued)

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION
10	**Filer License Number**	Text	11	`T##MI####00`	**M**	IRS Terminal Control Number	**For the Monthly Terminal Operator Report use the Terminal Number with two zeros appended to the end.**
11	**Position Holder's Name**	Text	35		**M**	Position Holder/Supplier	Position Holder Name
12	**Position Holder's FEIN**	Text	11		**M**	Position Holder/Supplier	This field will contain one of the choices below: 1. Enter Position Holder FEIN for disbursement schedules 2. Leave blank for Receipt Schedules 3. For TFS/TIA usage enter the **TIA Code** (see TFS Summary and TIA Code Table of details page 27) a. Beginning Inventory b. Ending Inventory
13	**Carrier's Name**	Text	35		**M**	Carrier / Transporter Name	This field will contain one of the choices below: 1. Enter the Carrier Name if available when reporting schedule detail 2. For TFS/TIA usage enter the **TIA SubCode** (see TFS Summary and TIA Code Table of details page 27) a. Beginning Inventory b. Ending Inventory

Terminal Operator (Continued)

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION

14	**Carrier's FEIN**	Text	11		**M**	Carrier / Transporter FEIN	This field will contain one of the choices below:
							1. Enter the Carrier FEIN if available when reporting schedule detail
							2. for TFS/TIA usage enter the **Units** (see TFS Summary and TIA Code Table of details page 27)
							  a. Beginning Inventory
							  b. Ending Inventory

15	**Document Number**	Text	30		**M**	Shipping Document / Ticket #	Shipping Document / Ticket #
16	**Date Received/Shipped**	Text	8	MMDDCCYY	**M**	Date Received/Shipped	i.e. 01222000
17	**Transportation Mode**[5]	Text	2		**M**	FTA Standard Transportation Codes.	See list of Transaction Type Mode Codes on page 15)
18	Pt Origin Terminal Code[6]	Text	9	T##MI####	P	Point of Origin Terminal Code	Terminal Code or Storage EPA Code. Example: T93MI1111 (No separators)
19	Pt Origin Address	Text	30		P	Point of Origin	
20	Pt Origin City	Text	20		P	Point of Origin	
21	Pt Origin State	Text	2		P	Point of Origin	
22	Pt Origin Zip	Text	9		P	Point of Origin	
23	Pt Origin Country Code	Text	2		P	Point of Origin	
24	Pt Destination Name	Text	35		N	Destination Name / Delivered To Name	**Not used for this report but must provide positional delimiter**.
25	Pt Destination FEIN	Text	11		N	Destination Name / Delivered To FEIN	**Not used for this report but must provide positional delimiter**.
26	**Pt Destination Terminal Code**	Text	9	T##MI####	**M**	Point of Delivery Terminal Code	Terminal Code or Storage EPA Code. **Mandatory field for disbursement schedule. See valid schedule types on page 27.**
27	Pt Destination Address	Text	30		P	Point of Delivery	

Terminal Operator (Continued)

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION
28	**Pt Destination City**	Text	20		**M**	Point of Delivery	Mandatory if Point of Destination Terminal Code is not supplied.
29	**Pt Destination State**	Text	2		**M**	Point of Delivery	Mandatory if Point of Destination Terminal Code is not supplied.
30	Pt Destination Zip	Text	9		P	Point of Delivery	
31	Pt Destination Country Code	Text	2		P	Point of Delivery	
32	**Net Gallons**[7]	Text	9		**M**	Net	Enter negative values as "-345"
33	**Gross Gallons**[8]	Text	9		**P/M**	Gross	Enter negative values as "-345"
34	Billed Gallons[9]	Text	9		P	Billed	Enter negative values as "-345"
35	**Post Mark Date**[10]	Text	14	YYYYMMDDHHMMSS	**M**	Date EDI File Received	Must Provide for IFTA Transfer. Use format YYYYMMDDHHMMSS

1. *Tax Type Code* – Are equivalent to MI Tax Type codes
2. *Period End Date* – Must be in "MMDDCCYY" format which conforms with ANSI X.12 813 transaction set standards
3. *Product Type* – Must consist of three digits, left padded with zeroes i.e. "065" not " 65" for gasoline
4. *Export State* –Mandatory only for export schedules.
5. *Transportation Mode* – A suffixed underscore character, "_", is required for all single character codes i.e. Truck mode code must be reported as "J_."
6. *Terminal Code* - Can contain a Federally assigned Terminal code or (Federal/Jurisdiction Registry) number of an approved and licensed bulk storage site. If the Terminal Code is not supplied then the City and State must be supplied.
7. *7 Through 9, Net, Gross, and Billed Gallons* – These are Jurisdiction specific. At least one gallon type must be reported.
8. *The Gross value is mandatory for schedule 4A.*
11. *Post Mark Date* – The date the EDI file was submitted. This date/time stamp must contain the same value for all records sent under one Tax Type.   There is a one to one relation between Tax Type and the Post Mark Date. This value is critical and must be provided.

Terminal Operator (Continued)

Schedule Type Codes – Terminal Operator

Schedule Type	DESCRIPTION
Terminal Operator's Schedule of Receipts	
2A	Receipt
Terminal Operator's Schedule of Disbursements	
4A	Disbursement

TIA Codes – Terminal Operator

Field Description	TFS02 Code	TIA Code	TIA SubCode	Units
Section 1 – Line 10- Beginning Inventory				
Use for all Product Types		5002	BI	Gallons
Section 1 – Line 15 – Ending Inventory				
Use for all Product Types		5002	EI	Gallons

Terminal Operator (Continued)

TIA Submission Required Fields

1.	Jurisdiction Code	MI
2.	Data Mode	A
3.	Return Type	O (O = Original, A = Amendment)
4.	Tax Type	TO
5.	Period End Date	
6.	Schedule Type	- The value "TIA"
7.	Product Type	- Use the Product Number of the Product Column
9.	Filer's FEIN	
10.	License Number	- IRS Terminal Control Number right padded with two zeros
11.	Position Holder's Name	- TFS02 Code (if necessary)
12.	Position Holder's FEIN	- TIA Code
13.	Carrier Name	- TIA SubCode (if necessary)
14.	Carrier FEIN	- TIA Value
35.	Postmark Date	- Provide the date and time (YYYYMMDDHHMMSS)

Only populate field positions listed above

Terminal Operator Example: Line 10. Beginning Inventory.

`MI*A*O*TO*01312003*TIA*065**99999999900*T12MI487200**5002*BI*54923********************20030206120016`

Terminal Operator Example: Line 15. Ending Inventory.

`MI*A*O*TO*01312003*TIA*065**99999999900*T12MI487200**5002*EI*54930********************20030206120016`

Terminal Operator (Continued)

Zero Activity Record Required Fields

When a Zero Activity Return, no business transacted, is submitted, place the following information in a single record for each tax type:

1. Jurisdiction Code   MI
2. Data Mode   A
3. Return Type   O (O=Original, A=Amendment)
4. Tax Type   - One record for each tax type/Tax Form
5. Period End Date
7. Product Type   - The value "000" (zero, zero, zero)
9. Filer's FEIN
10. License Number   - IRS Terminal Control Number right padded with two zeros.
32. Net Gallons   - The value "0" (zero)
33. Gross Gallons   - The value "0" (zero)
34. Billed Gallons   - The value "0" (zero)
35. Postmark Date   - Provide the date and time (YYYYMMDDHHMMSS)

Only populate field positions listed above

Terminal Operator Example: Zero Activity Record

```
MI*A*O*TO*01312003**000**99999999900*T12MI487200*******************0*0*0*20030206120016
```

Terminal Operator (Continued)

Terminal Report Examples

Example 1 – Terminal Operator's Schedule of Receipts (2A)

```
MI*A*O*TO*01312003*2A*065**99999999900*T71MI245600***Carrier Name
Inc*399999999*7BOL5*01212003*J_**************2000*0*0*20030206120016
```

Example 2 – Terminal Operator's Schedule of Disbursements (4A)

```
MI*A*O*TO*01312003*4A*065**99999999900*T43MI987600*Pos Holder Name*888888888*Carrier Name
Inc*399999999*7BOL5*01212003*J_**************2000*0*0*20030206120016
```

FOOTNOTE

NEGATIVE VALUES prefix with a "-" hyphen or minus sign i.e. "-3424", all other values will be assumed positive. DO NOT PROVIDE COLUMN HEADINGS. USE FIELD DELIMITER "*", ASCII value 42

Terminal Operator (Continued)

ASCII File Submission Example

This example represents the form 'Terminal Operator's Report'. It shows load activity using Receipt and Disbursement records along with the appropriate TIA/Summary records required. *Receipt and Disbursement records are not shown in their entirety (...).* The purpose of this example is to show how an expected ASCII file should look when sent. It focuses on:

1.   A single Tax Type TO.

2.   A single Terminal.

3.   TIA code values.

4.   Load activity, represented by receipts and disbursements

5.   Ensure a one to one association of Tax Type to Postmark date. Records with varying postmark dates are considered to be separate filing submissions.

```
MI*A*O*TO*01312003*TIA*065**99999999900*T12MI487200**5002*BI*54923********************20030206120016
MI*A*O*TO*01312003*TIA*E70**99999999900*T12MI487200**5002*BI*193********************20030206120016
MI*A*O*TO*01312003*TIA*125**99999999900*T12MI487200**5002*BI*98343********************20030206120016
MI*A*O*TO*01312003*TIA*130**99999999900*T12MI487200**5002*BI*10********************20030206120016
MI*A*O*TO*01312003*TIA*160**99999999900*T12MI487200**5002*BI*83246********************20030206120016
MI*A*O*TO*01312003*TIA*228**99999999900*T12MI487200**5002*BI*9743********************20030206120016
MI*A*O*TO*01312003*TIA*065**99999999900*T12MI487200**5002*EI*498475********************20030206120016
MI*A*O*TO*01312003*TIA*E85**99999999900*T12MI487200**5002*EI*47********************20030206120016
MI*A*O*TO*01312003*TIA*125**99999999900*T12MI487200**5002*EI*4987********************20030206120016
MI*A*O*TO*01312003*TIA*130**99999999900*T12MI487200**5002*EI*90487********************20030206120016
MI*A*O*TO*01312003*TIA*160**99999999900*T12MI487200**5002*EI*924********************20030206120016
MI*A*O*TO*01312003*TIA*228**99999999900*T12MI487200**5002*EI*3495********************20030206120016
MI*A*O*TO*01312003*2A*228**99999999900*T12MI487200***Carrier Trucking
Inc*399999999*BOL113*01212003*J_**********….*1000**20030206120016
MI*A*O*TO*01312003*2A*065**99999999900*T12MI487200***Carrier Trucking
Inc*399999999*BOL114*01212003*J_**********….*1200**20030206120016
MI*A*O*TO*01312003*4A*125**99999999900*T12MI487200*Osana Oil Inc*888888888*Carrier Trucking
Inc*399999999*BOL115*01212003*J_* *….***3343**20030206120016
MI*A*O*TO*01312003*4A*130**99999999900*T12MI487200*Osana Oil Inc*888888888*Carrier Trucking
Inc*399999999*BOL116*01212003*J_* *….***676**20030206120016
MI*A*O*TO*01312003*4A*226**99999999900*T12MI487200*Osana Oil Inc*888888888*Carrier Trucking
Inc*399999999*BOL114*01212003*J_* *….***1134**20030206120016
MI*A*O*TO*01312003*2A*226**99999999900*T12MI487200***Carrier Trucking
Inc*399999999*BOL115*01212003*J_**********….***9797**20030206120016
```

Terminal Operator (Continued)

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Chapter 6 - Miscellaneous

Abbreviations

USA (US) State	Abbreviation	Canadian (CA) Province/Territory	Abbreviation
Alabama	AL	Alberta	AB
Alaska	AK	British Columbia	BC
Arizona	AZ	Manitoba	MB
Arkansas	AR	New Brunswick	NB
California	CA	Newfoundland	NF
Colorado	CO	Northwest Territory	NT
Connecticut	CT	Nova Scotia	NS
Delaware	DE	Nunavut	NU
District of Columbia	DC	Ontario	ON
Florida	FL	Prince Edward Island	PE
Georgia	GA	Quebec	QC
Hawaii	HI	Saskatchewan	SK
Idaho	ID	Yukon Territory	YT
Illinois	IL		
Indiana	IN	**Mexican (MX) State**	**Abbreviation**
Iowa	IA	Aguascalientes	AG
Kansas	KS	Baja California	BJ
Kentucky	KY	Baja California Sur	BS
Louisiana	LA	Campeche	CP
Maine	ME	Chiapas	CH
Maryland	MD	Chihuahua	CI
Massachusetts	MA	Coahuila	CU
Michigan	MI	Colima	CL
Minnesota	MN	Distrito Federal	DF
Mississippi	MS	Durango	DG
Missouri	MO	Guanajuato	GJ
Montana	MT	Guerrero	GR
Nebraska	NE	Hidalgo	HG
Nevada	NV	Jalisco	JA
New Hampshire	NH	Mexico	EM
New Jersey	NJ	Michoacan	MH
New Mexico	NM	Morelos	MR
New York	NY	Nayarit	NA
North Carolina	NC	Nuevo Leon	NL
North Dakota	ND	Oaxaca	OA
Ohio	OH	Puebla	PU
Oklahoma	OK	Queretaro	QA
Oregon	OR	Quintana Roo	QR
Pennsylvania	PA	San Luis Potosi	SL
Rhode Island	RI	Sinaloa	SI
South Carolina	SC	Sonora	SO
South Dakota	SD	Tabasco	TA
Tennessee	TN	Tamaulipas	TM
Texas	TX	Tlaxcala	TL
Utah	UT	Veracruz	VZ
Vermont	VT	Yucatan	YC
Virginia	VA	Zacatecas	ZT
Washington	WA		
West Virginia	WV		
Wisconsin	WI		
Wyoming	WY		

Sample Paper Forms

Sample paper forms can be found on the Michigan Department of Treasury website at:

www.michigan.gov/treasury